

STATE OF HAWAII — DEPARTMENT OF TAXATION
REQUEST FOR RELEASE
TO BE FILED FOR DECEDENTS DYING AFTER JUNE 30, 1983

Estate of _____ Probate No. _____

Actual Place of Death _____ Date of Death _____

Resident of _____ Social Security Number
of Decedent _____

If you were required to file federal estate tax return, Form 706, attach a copy of the first page of Form 706 or similar statement.

I, as _____ of the above named estate, swear that I have examined all assets
(Personal Representative, surviving spouse, etc.)
and documents of this estate; that to the best of my knowledge, information and belief, I have determined that this estate
and I, as _____, are free from any claims by the State for taxes owed under
(Personal Representative, surviving spouse, etc.)
the Estate and Transfer Tax Chapter.

Signature of Personal Representative, surviving spouse, etc.

Print Name

Address: _____

Social Security Number
or
Identification Number _____

INSTRUCTIONS

1. **Purpose of Form** — Hawaii has neither an inheritance nor a gift tax. The Hawaii estate and transfer tax is based on the Federal State Death Tax Credit (FSDTC). For persons dying after June 30, 1983, this tax is imposed on the transfer of the taxable estate of every resident and the taxable estate located in Hawaii of every nonresident. If a Federal Estate Tax Return (Form 706) is required and there was a Federal Estate Tax due, then the personal representative or person(s) in possession, control or custody of the property **must** file Form M-6 (Hawaii Estate Tax Report) with the Hawaii Department of Taxation.

An estate is not taxable and no estate tax is required if a Federal Estate Tax Return (Form 706) is not required. *However*, the personal representative or person(s) in possession, control, or custody of the property *must* file a Request for Release (Form M-6A) with the State Department of Taxation if they wish to obtain a release, which indicates that the personal representative or person(s) in possession, control, or custody are free from taxes under chapter 236D, Hawaii Revised Statutes.

2. **Who Should File** — The Form M-6A should be filed by the personal representative or a person in control, custody, or possession of the decedent's property.
3. **Time to File** — This report is due within 9 months after the date of the decedent's death.
4. **Where to File** — The completed form may be mailed to the Hawaii Department of Taxation, Estate and Transfer Tax Section, P. O. Box 259, Honolulu, Hawaii 96809-0259.
5. **Where to Get More Information** — More information is available on the Department's website at www.state.hi.us/tax or you may contact the customer service staff of our Taxpayer Services Branch at:

Voice: 808-587-4242
1-800-222-3229 (Toll-Free)

Telephone for the Hearing Impaired:
808-587-1418
1-800-887-8974 (Toll-Free)

Fax: 808-587-1488

E-mail: Taxpayer.Services@hawaii.gov

Mail: Taxpayer Services Branch
P.O. Box 259
Honolulu, HI 96809-0259